FY2006 CERTIFIED ANNUAL FINANCIAL REPORT (CAR)
CHART OF ACCOUNTS (COA) Transmittal over the Internet
and Web-Based Reporting
LEAs and AEAs

Due September 15, 2006

Overview

Due Dates

Due date for both the COA upload and the web-based CAR to be submitted electronically over the Internet is September 15, 2006 for all districts and AEAs. There are no extensions available for due dates and no changes to the district/AEA records after the CAR is filed. Changes to CAR data discovered after filing are reported as auditor's upward or downward adjustments in the books for the following year.

Iowa Code 256.9(18) states that the Department of Education is required to prepare forms and procedures as necessary to be used by AEA and districts to insure uniformity, accuracy, and efficiency in keeping records in both pupil and financial accounting and the submission of reports, and to notify the AEA or district when a report has not been filed in the manner or on the dates prescribed that the district/AEA will not be accredited (**state aid withheld**) until the report has been properly filed.

Iowa Code 257.31(11) states that failure to provide information as requested for the accomplishment of review or hearing is justification for the SBRC to instruct the director of the department of management to **withhold any state aid** until the committee's inquiries are satisfied completely.

These Code sections will be applied beginning with Fiscal Year 2005-2006 year end reporting and all reporting thereafter for any district or AEA that does not timely file. Questions related to the applicability of these Code sections to your district or AEA may be directed to Su McCurdy, liaison to the SBRC.

Questions

Denise Ragias, 515-281-4600, Denise.Ragias@iowa.gov
Deb Schroeder, 515-281-4741, Deb.Schroeder@iowa.gov
Janice Evans, 515-281-4740, Janice.Evans@iowa.gov

Basis of Reporting

- All districts and AEAs are required to report according to the definitions and classifications in the 2004 edition of *Uniform Financial Accounting for Iowa LEAs/AEAs (UFA* manual*)* in each and every fund. This publication is on the DE website.
- LEAs/AEAs are required by law to be in compliance with Generally Accepted Accounting Principles (GAAP). This requirement applies to all Parts on the CAR. All LEAs and AEAs shall use 60 days for the cut-off period for revenue recognition. The CAR is reported at the fund level prior to any adjusting entries necessary to complete the entity-wide statements for the audit.
- If there is any conflict between GAAP or UFA and the instructions to the CAR, follow the CAR instructions.

Considerations before Beginning the CAR

- Reconcile the bank statement and accounting records
- Ensure all funds are in balance
- Make adjusting entries to close books on a GAAP basis if the district or AEA operates day-to-day on a cash basis
- For help entering general journal entries related to long-term debt, ISCAP, Part B, or Medicaid, refer to the sample entries in the Appendix of the Uniform Financial Accounting manual on the web site at **http://www.state.ia.us/educate/fis/sft/documents.html**
- Do not "Close" fiscal year books until the CAR has been finalized and accepted by the DE.
  - No further changes on that fiscal year's books.
  - Auditor adjustments are made to subsequent year
- Assemble all materials needed to complete the CAR

Suggested Timeline

July 1:

o Reconcile the bank statement and accounting records.
o Do general journal entries, if necessary, to ensure that the beginning balances on the district records are the same as the DE file on the website for your district or AEA. This is necessary if the district/AEA made changes to its books not required by the DE after the FY05 CAR was filed or if the district/AEA did not make changes to its books that were required by the DE during the CAR processing.
o Ensure all funds are in balance.

July 15:

o   Enter all known accounts receivable and payables and any other known accruals and deferrals. These entries should be made by the district/AEA and NOT its auditor. The CAR/records may not match to the audit. The CAR reporting requirements control the records rather than the audit. If adjustments are necessary for the audit, those are made within the audit and not the CAR or district/AEA records.
o   File and certify all claims on the data collection web site.

August 15
o   Enter the August property tax payment as soon as received.
o   Review and adjust the accruals and deferrals.
o   Ensure that all funds are still in balance.
o   The fiscal CAR can now be transmitted. File and certify no later than September 15.

September 15
o   Last day to file the CAR (COA upload and web-based CAR data collection forms) without state aid being withheld.

Materials needed to Prepare a CAR
- Cumulative attendance records by grade, segregated by public and nonpublic students (web-based CAR).
- Cumulative attendance records for summer session.

Beginning balances report from the DE web site under CAR training materials. These numbers are the numbers to be used by the district or AEA on its final records which will be uploaded.
- ISCAP statements
  - final statement for 04-05 Series B (Feb)
  - final statement for 05-06 Series A (July)
  - June 30, 2005, Report of Financial Activity
- Abstract of Elections from the County Auditor (web-based CAR)
- Insurance Policies on buildings (web-based CAR)

General Information
- Cell references on the web-based CAR are read as: Part number, Row number, Column number: XXXXXX.
- Report actual numbers—do not estimate, allocate, or prorate.
- Use **60 days** for revenue recognition.
- Be sure that all errors noted in the software edit program provided by the district's vendor and on the upload system are corrected and the CAR uploaded again.

Instructions for Transmitting the COA Upload

Location
http://www.edinfo.state.ia.us

Start Up Screen
- USER ID is the four-digit district number.
- PASSWORD is the same as the password assigned for the BEDS data collection. If you do not know the password, see your superintendent/administrator. That person is the custodian of the password.
- Click the **submit button** to go to the next screen.

Application Menu Screen
- Click on the gray bar for the **CAR Chart of Account** to enter into the CAR Data Collection section of this web site.
- Click on the gray bar Exit to leave this screen and return to the start up screen.

Certified Annual Report (CAR) Data Collection Screen
The 2005-2006 CAR Data Collection page will appear.
o   Click on "Chart of Account" to go to the CAR file Upload screen to begin the upload process.

CAR File (Upload) Screen
Use this page to upload your CAR Chart of Account (COA) import file information to the Department of Education.
- Type the path and filename to be exported from your system and imported into the Department of Education system. If you are unsure of the path, click the **Browse** button to search your computer to find the CAR file to be exported.
- ***Be sure that it is the <u>data file</u> of your CAR output from the software program provided by the district's vendor for this purpose that is being transferred and is NOT the program file or any spreadsheet or database file that is not in the correct file format. The file must be comma-delimited. If a field is not required for a certain record, the comma delimiter will directly follow the preceding delimiter. Contact the vendor if unsure which file to transmit.***
- When the file is located, click the **Upload** button.

CAR Status Page
- A page will appear that states

- o Errors = 0
- o Successful Records = 0
- o "Not Complete" for Stage 1, Stage 2, and/or Stage 3
- This page is used to complete different stages of error checking on the upload file. You must click through the stages starting from 1 to 3. If your file has any errors, you can correct those errors on your records and upload the file again. You cannot edit the uploaded file online. Before going to the next stage, all errors in the previous stage must be corrected. You must run through all the error checks in all the stages and have no errors to have a successful file.
- Click on the "Uploaded Errors" to view errors in Stage 1. This stage will check for errors such as negative numbers that should not be negative, invalid account codes, and header vs detail problems. The form shows errors grouped in 2 ways: Grouped by Fund or Grouped by Category of Error. Click on the gray button that shows the count of errors to see a list of the records containing errors. These records can be sorted by dimension (field) in any way that is helpful to the district/AEA. Click "back" to go back to the Status Page. Click "Upload" to return to the CAR File Upload Screen.
- Correct the records and upload again until Stage 1 says "Complete" on the CAR Status Page.
- Then click on the "Uploaded Errors" to view errors in Stage 2. This stage will check for errors such as unbalanced interfund transactions and missing required accounts. Click "Status Page" to return to the Uploaded Errors Screen. Click "Upload Page" to return to the Import File Upload Screen.
- Correct the records and upload again until Stage 2 says "Complete" on the CAR Status Page.
- The click on the "Uploaded Errors" to view errors in Stage 3. This stage will check for errors such as relationships between one account and another or one dimension and another (appropriate accounting theory tests). Click "Status Page" to return to the Uploaded Errors Screen. Click "Upload Page" to return to the Import File Upload Screen.
- Correct the records and upload again until Stage 3 says "Complete" and the Message appears that "Your file has been uploaded successfully without errors." This message will not be shown until after all errors in all 3 stages have been corrected.
- If the district/AEA has an error that it believes is a programming error in the Department's testing program, contact Deb, Denise, or Janice.

View Reports

- o On the Dropdown menu select "View Reports" and click "go" to go to the static reports. The static reports plus the CAR web-based reports constitute the CAR that will be given to the auditor for audit.
- o The Status Reports Include:
  - o Treasurer's Report, by Funds, grouped
  - o Balance Sheet, by Funds, grouped
  - o Revenues, by Funds, grouped
  - o Expenditures, by Funds, grouped
  - o Governmental Long-Term Groups
  - o Phase III
  - o School Technology
  - o Early Intervention
  - o Miscellanous Income and Expenditure Calculator for Unspent Balance
  - o Certified Budget Crosswalk
  - o Query Option
- o Static reports and queries are created from the data included in the imported CAR COA file and cannot be edited.
- o The district/AEA may enter a number to select after how many rows or columns to repeat the headers for ease in printing.
- o In the query option, the district/AEA may select the dimensions and subtotal levels to create reports from the imported data.
- o If the district/AEA is not satisfied with the accuracy of the static reports/queries, it may correct its records and import the corrected file to go through the process again as many times as necessary to obtain accurate static report as long as the entire process is completed by September 15, 2006.

Web-based CAR Reports

- o From the Dropdown menu, select "Certification" and click "go" to go to the web-based CAR reports screen. The web-based CAR reports plus the static reports constitute the CAR that will be given to the auditor for audit. These reports cannot be completed until the CAR COA file has been successfully uploaded.
- o From the Certification screen select each web-based CAR report to complete. These reports will be populated to the extent possible from the CAR COA uploaded data. The district/AEA must complete the information that is not part of a chart of account or could not be determined from the chart of account.
- o The web-based CAR reports include:
  - o Gifted and Talented Programs (TAG, Program Codes 270-279)
  - o Personnel and Medicaid Costing Detail
  - o Replacement Cost of Education Facilities
  - o Bonded Indebtedness Elections
  - o Local Option Sales and Services for School Infrastructure Elections

- o Voter-approved Physical Plant and Equipment Elections
- o AEA Special Education Support Expenditure Detail
- o Student Attendance
- o Nonprofit School Organizations Established by the Board

See specific instructions for the web-based CAR reports below.

Certification
- The certification and contact information for the CAR COA upload and CAR-web-based data collection is included on the CAR web-based data collection. This is the final step in the CAR reporting process and must be completed no later than September 15, 2006. Again, see the information at the top of these instructions related to withholding of state aid for late filing.

WEB-BASED CAR REPORT INSTRUCTIONS

After completing each form and when the district is satisfied that the information is correct, click the **update** button to save the information on that form. Then select the next form from the dropdown menu or by clicking on the number by the name of the form.

Form 1, Gifted and Talented (TAG) Program
(LEAs)

Row 1 The Gifted and Talented (TAG) amount provided through the finance formula has been entered. This is calculated as the per student amount times the budget enrollment (line 1.1 of the aid and levy worksheet).

Row 2. The amount of the 25% local match that is required to be provided from district cost has been entered. This is 1/3 of the amount on row 1.

Row 3. Enter the amount of district allocations to the TAG program beyond the 25% required local match.

Rows 4. Enter any donations received for the TAG program.

Row 5. Enter any other sources of revenue for the TAG program. This would include State and Federal grants received for the TAG program.

Row 7 is entered from the COA upload data and is the total of all TAG program expenditures and other financing uses for the fiscal year.

Row 9. The beginning balance for the Gifted and Talented Programs has been entered from last year's report.

Row 10. Enter upward adjustments in the current year for prior year's errors. (Note: downward adjustments have been included in row 7).

Row 11 is the total of rows 8, 9, and 10 and is automatically calculated. The ending balance may not be less than zero. If the total of rows 8, 9, and 10 is negative, increase the other district allocation to TAG on row 3 so the ending balance calculates to zero.

Form 2, Personnel and Medicaid Costing Detail
(LEAs and AEAs)

- Total salaries by appropriate function and object has been entered from your CAR COA upload data.
- Object code classification is based on the requirements for the position regardless of the actual education of the individual. For example, a licensed teacher employed as an aide is classified under object 10X (paraprofessional) rather than object 120 (educational professional).
- Report supervisors in the function/object category with the individuals they supervise.

Sharing Arrangements
In shared arrangements, each LEA reports FTE and costs, but reports them on different rows.
- The district holding the contract has the dollar amount imported that represents the full contract amount and will enter the full FTE on rows 1 through 57. The district holding the contract has also included revenues in its COA. The total salaries reported on row 57 equals the total salaries included in the CAR COA upload data in all funds except internal service funds and Management Fund.
- The LEA purchasing the services has the purchased service expenditure entered for the personnel and will enter the FTE purchased on rows 58-70.
- If personnel are independent contractors whose services are not purchased from an LEA/AEA, do not report their FTE on this form.

Column 1, FTE. Enter the full-time equivalent (FTE) for each school employee. In determining FTE, utilize an eight-hour day, forty-hour week. A bus driver driving a bus four hours a day, is considered a .5 equivalent. A full-time custodian (eight hours) who also drives a bus two and one-half hours a day for a total of 10 ½ hours, is to be counted twice; once as full-time custodian (l.0) and also a part-time bus driver (.3). The same procedure is followed if a full-time teacher drives a bus. The teacher counts as one (1.0) under teachers, and part-time under bus drivers. FTEs are reported to the nearest one-tenth.

Report supervisors FTE in the function/object category with the individuals they supervise.

Column 2, Total Salaries. The salary cost has been imported for the CAR COA upload data.

Column 3, Annual Aggregate Contract Hours. Enter the total aggregate contract hours for all of the FTEs reported on each row where this column is not shaded. Contract hours are calculated as the total contract days times the hours per day for each individual FTE and then all the contract hours for the individual FTEs are summed. For example, if the district has one counselor who works 190 days and each day is 7.5 hours, that counselor has aggregate contract hours of 1,425. 190 x 7.5 = 1,425. If a second counselor works 190 days but only works 4 hours per day, that counselor has aggregate contract hours of 760. If the district only had those two counselors, the district would enter total contract hours as 2,185.

Column 4, Average Salary. Average salary is calculated automatically by dividing total salaries by total FTEs.

Form 3, Education Facility Replacement Costs
(LEAs and AEAs)

Numbers and replacement values have been entered from last year's form. Please overwrite any numbers or values that are different from last year.

100% Replacement Value
The purpose of this form is to record the number of buildings in the LEA/AEA and the replacement costs of those buildings at 100%. Replacement values are generally found in the LEA's/AEA's insurance policy. If the LEA's/AEA's buildings are insured at 100% replacement value, use that amount. If the LEA's/AEA's buildings are insured at less than 100% replacement value, adjust the values so that 100% replacement values are reported. For example, if the LEA's/AEA's buildings are insured at $80,000 which is 80% replacement value: 100% replacement values are $80,000 / .8 = $100,000.
- Do not use the same values used in Fund 08 for Governmental Long-term Assets.
- Do not use appraised values.
- Do not include buildings under construction until completed and ready for occupancy.
- Do not list the number of classrooms used for instructional purposes.
- Do not indicate a fraction of a building.

Building Counts
- If the LEA/AEA has a K-12 district with all students at one location but in two buildings (K-6 and 7-12), list these as one elementary and one secondary building rather than as two K-12 buildings.
- If the high school vocational program is in a separate building, list this as two secondary buildings.
- If two buildings are connected by a walkway, record them as two buildings. Do not count any building more than once.

Columns
Columns 1 and 2, **permanent structures owned by the district/AEA**, is the number of permanent structures and their replacement cost.

Columns 3 and 4, **relocatable/portable structures owned by the district/AEA,** is the number of relocatable/portable structures and their replacement cost.

Column 5 and 6, **permanent and relocatable structures leased (rented) by the district/AEA,** is the number of leased permanent structures and the number of leased relocatable/portable structures. Leased structures are those that are rented long-term (leased). Leases do not include lease-purchases. Lease-purchased structures would be included in columns 1-4.

Rows
Row 1 is the number of elementary buildings. Examples of grades housed in elementary buildings are K-9, K-8, K-7, K-6, K-5, K-4, K-3, and K-2.

Row 2 is the number of middle/junior high buildings. Examples of grades housed in middle/junior buildings are 5-7, 5-8, 6-8, and 7-9.

Row 3 is the number of secondary school buildings. Examples of grades housed in secondary buildings are 6-12, 7-12, 8-12, 9-12, and 10-12.

Row 4. If the LEA/AEA houses all of its students in one K-12 facility this information is entered on row 4.

Row 5 is the number of administrative buildings.

Row 6. "Bus Barns and other Service Buildings" refers to other buildings owned by the LEA/AEA but which are not used for instructional purposes and do not house administration, such as a bus barn, concession stand, central warehouse, etc. If a building is used for dual purposes, such as a bus barn and an auto mechanics classroom, list it under the area for which it is most used (greater floor space or greater period of time). Do not indicate a fraction of the building.

Row 7 is any buildings now vacant which would have been listed on rows 1 through 6 had they still been in use.

Form 4, Bonded Indebtedness Elections
General Obligation Bonds
(LEAs only)

The information needed for this form is included in the Abstract of Election received from the County Auditor regarding the election, which is included in the official minutes book.

This form allows for more than one bond issue and for bond issues with several items on each ballot. If more items were on the ballots than this form allows, please continue the ballot issues as if those were on another bond issue on the same date.

Do not include the votes on any tax levies such as PPEL, PERL, Instructional Support, etc. Tax levies are not bond issues. Do not include votes on the local option sales and services tax even if the ballot states the district intends to sell revenue bonds. Local Option Sales and Services Tax for School Infrastructure elections and Voter-Approved Physical Plant and Equipment Levy elections will be reported on separate forms.

Input (Add) Screen
This form has a separate add screen to input information on each bond issue. Click the **Add** button to go to the input screen. On the add screen: Enter the election date of the first issue on the ballot. Click the **Add** button to go to the input screen. On the add screen:
- Enter the election date. Enter as XX/XX/XXXX.
- Enter the dollar amount on the first issue on the ballot.
- Enter the percent of "yes" vote on the first issue on the ballot. Round to one decimal place.
- Enter the percent of "yes" vote on the issue to exceed the levy limit, if applicable. Otherwise, leave this item blank. Round to one decimal place.
- Enter the dollar amount and percent of "yes" vote on the second issue on the ballot, if any. Otherwise, leave this item blank. Round to one decimal place.
- Enter the dollar amount and percent of "yes" vote on the third issue on the ballot, if any. Otherwise, leave this item blank. Round to one decimal place.

To Abort
To abort the adding of this bond issue, click the **Abandon Add** button. This will return the form screen.

To Save
If the information is correct, click the **Save** button. This will return the form screen.

Toggle between the forms using the **Add** button and **Save** button until the information is entered on each bond issue.

With each save, the form screen will display the information for each bond issue that you have entered on the add screen.

Form 5, Local Option Sales and Services for School Infrastructure Elections
(LEAs only)

The information needed for this form is included in the Abstract of Election received from the County Auditor regarding the election, which is included in the official minutes book.

This form allows for more than one local option sales and services tax election and for more than one county. Do not include Revenue Use Votes.

Input (Add) Screen
This form has a separate add screen to input information on each election. Click the **Add** button to go to the input screen. On the add screen: Enter the election date. Click the **Add** button to go to the input screen. On the add screen:

- Enter the election date. Enter as XX/XX/XXXX.
- Select the county in which the election took place from the dropdown menu.
- Enter the tax rate. Round to 2 decimal places (X.XX). 0.50 indicates a one-half cent sales tax rate.
- Enter the percent of "yes" vote. Round to one decimal place (XX.X).
- Select the effective date for the tax. The effective date will either be January 1 or July 1.

To Abort
To abort the adding of this election, click the **Abandon Add** button. This will return the form screen.

To Save
If the information is correct, click the **Save** button. This will return the form screen.

Toggle between the forms using the **Add** button and **Save** button until the information is entered on each election.

With each save, the form screen will display the information for each local option sales and services tax for school infrastructure election that has been entered on the add screen.

Form 6, Voter-Approved Physical Plant and Equipment Levy Elections
(LEAs only)

The information needed for this form is included in the Abstract of Election received from the County Auditor regarding the election, which is included in the official minutes book.

This form allows for more than one voter-approved physical plant and equipment levy (VPPEL) election.

Input (Add) Screen
This form has a separate add screen to input information on each election. Click the **Add** button to go to the input screen. On the add screen:
Enter the election date. Enter as XX/XX/XXXX.
Enter the tax rate. Round to 2 decimal places.
Enter the percent of "yes" vote. Round to one decimal place.

To Abort
To abort adding this election, click the **Abandon Add** button. This will return the form screen.

To Save
If the information is correct, click the **Save** button. This will return the form screen.

Toggle between the forms using the **Add** button and **Save** button until the information is entered on each election.

With each save, the form screen will display the information for each VPPEL election that has been entered on the add screen.

Form 7, AEA Special Education Support Expenditure Report
(AEA only)

This data collection is to report the total dollars expended in the agency for special education support costs, regardless of the operating unit (funding stream) from which paid.

Row 1, Total Special Education Operating Unit Expenditures. Report the total of controlled funding for special education support which was expended for special education support costs.

Row 2, Total Special Education Support Expended from Media Services Operating Unit (funding stream) Report the total of all controlled funding for Media services which was expended for special education support costs.

Row 3, Total Special Education Support Expended from Educational Services Operating Unit (funding stream) Report the total of all controlled funding for Educational services which was expended for special education support costs.

Form 8, Student Attendance
(All LEAs complete this form)
(AEAs complete the Student Attendance form for any educational programs such as Juvenile Homes

that they offer that are not provided through a local school district.)

This data collection is a parallel data collection to Project Easier. The information entered into the Project Easier should be identical information for ADA and ADM as entered onto this data collection.

<u>**Counting Students**</u>
Generally, the LEA serving the student is the LEA that counts the students for enrollment and attendance, regardless of the district of residence, with only a few exceptions.

Include:
- Students in the K-12 education program, regular education and special education programs
- Students in the special education pre-kindergarten program
- Foster/residential care students educated off site at that facility located within your district
- Shared-time nonpublic students. *(However, include the nonpublic cumulative headcount in column 1 rather than column 2.)*
- Shared-time nonpublic students attending a post-secondary institution under the Post-secondary Enrollment Options Act as if they were served within the district in which the nonpublic school is located. *(However, include the nonpublic cumulative headcount in column 1 rather than column 2.)*
- Include public whole grade shared students served by the district, whether resident or nonresident.
- Include public students attending a post-secondary institution under the Post-secondary Enrollment Options Act as if they do not leave the district to attend school elsewhere.
- Include students served by district itinerant teachers such as hospital-bound and homebound.
- Include students served by district teachers such as home school assistance or dual enrollment.
- Include resident students provided special education services through an AEA pooled arrangement as if the district were providing the services itself (but not if the students are served and counted by another LEA).
- Include resident students provided alternative education through an arrangement with a community college as if the district were providing the services itself (but not if the students are served and counted by another LEA).

Exclude:
- Students in child care programs
- Students taking adult education classes
- Students in pre-kindergarten programs for regular education students unless the programs are instructional, taught by a certificated teacher, part of the regular school program, and the student was of school age on the third Friday in September.
- Resident students tuitioned out (all day) to another district.
- Nonresident public students attending a few classes in your district who are served by their own districts for the remainder of the day. An example is students attending a class in your district for which their resident district receives supplementary weighting. These students are counted by their resident district and, therefore, the receiving district does not count them for attendance.

<u>**Definitions**</u>
The following information regarding enrollment and attendance comes from chapter 12 of the *Iowa Administrative Code, Uniform Administrative Procedures for Iowa School Officials*, 2001, the *Code of Iowa*, P.L. 100-297, and federal regulation. Note that this is updated as any of the authoritative sources are updated. Federal law prevails if federal definitions differ from state definitions for pupil attendance accounting on the CAR.

- ***Enrollment***. A pupil is considered enrolled after registering with the school or school district and taking part in the educational program. This includes programs provided by the public school district on sites of public or private facilities that serve, treat, or house school age children.
- ***Day of School* (Days of Student Contact)**. A day of school is a day during which the school or school district is in session and pupils are under the guidance and instruction of the instructional professional staff. These are student contact days. Do not count parent-teacher conference days or teacher in-service days if the pupils were not present and under the guidance and instruction of the instructional staff.
- ***Days Present***. Days present are days during which a pupil is present and under the guidance and instruction of the instructional professional staff. An excused absence is not counted as days present. When a pupil is present for only part of the day, that pupil's attendance is counted to the nearest half-day (federal regulation).
- ***Membership***. A pupil is considered a member of a class or school from the date of enrollment until the date of leaving the class or school permanently. During this time, a pupil is generally either present or absent on each day (or half-day) during which school is in session.
- ***Aggregate days present***. Aggregate days present means the sum of the number of days present for all pupils who are enrolled during the school year.
- ***Aggregate days absent***. Aggregate days absent means the sum of the number of days absent for all pupils who are enrolled during the school year.
- ***Average daily attendance (ADA)***. Average daily attendance means the average obtained by dividing the aggregate days present for the school year by the total number of student contact days (federal regulation).
- ***Average daily membership (ADM)*** Average daily membership means the average obtained by dividing the total of the aggregate days present plus the aggregate days absent by the total number of student contact days.

- *Full time equivalent (FTE)* Full time equivalent means the proportion that the time for which a student is enrolled or receives instruction bears to the time that full-time pupils, carrying a normal course schedule, in the same school district, for the same school year are enrolled and receive instruction.

Special cases

Some students are enrolled in programs that meet on a part-time or intermittent basis. Counting of students on those programs is explained below.

Non-public, Shared-time Enrollees:

- *Enrolled student cumulative count.* The students are counted as a headcount (1.0) in column 1.
- *Aggregate days present.* The number of days present is multiplied by the FTE, and this product added to the aggregate days present at the appropriate grade level of the regularly enrolled students.
- *Aggregate days absent.* The number of days absent is multiplied by the FTE, and this product added to the aggregate days absent at the appropriate grade level of the regularly enrolled students.

Kindergartners:

- *Enrolled student cumulative count.* The students are counted as a headcount (1.0) in column 1.
- *Aggregate days present or absent.* Federal regulation requires that student attendance be measured to the nearest half day. The example they give is: "A child who attends kindergarten for three hours a day is considered a half-day student while a vocational education student who attends school for five hours a day is considered a full-day student." Therefore, if kindergarten is conducted on a half-day basis, on a one-semester basis, or on an every-other-day basis, the kindergartner is counted as present or absent to the nearest half day on the days that the kindergarten program is in session for that student. The kindergartner is neither present nor absent during the portion of the day/alternate days when the kindergarten program is not in session for that pupil. This results in an ADM of approximately one-half of the total kindergarten enrollment.

Alternative Education Programs:

- *Regularly scheduled classes.* A pupil in an alternative education program which is a part of the total school program and which has a regular time during which the pupil is present under the guidance and instruction of teachers, is counted as present or absent using the same criteria as the kindergarten program noted above.
- *No Regularly scheduled classes.* A pupil in an alternative education program which does not have a regular time during which the pupil is present under the guidance and instruction of teachers, is counted as present or absent using the same criteria as the non-public, shared-time program noted above.

LEAs/AEAs being provided education services, such as an alternative school, through a community college report these students as if the LEA were providing the services itself as part of the total school program.

Home School Assistance and Dual Enrollment:

A pupil in a home school assistance or dual enrollment program would be counted using the same criteria as the alternative educational program students.

Special Education:

All students, including special education students, are counted in the appropriate grade level. All special education preschool students are placed either on the row titled, "Special Education-Pre-kindergarten self contained" or "Special Education-Pre-kindergarten other than self contained". If it is not possible to determine grade level of special education students due to the severity of their disabilities, then these students are reported on the row titled "Special Education-Self Contained (K-12).

LEAs being provided special education services through an AEA "pooled" arrangement obtain the attendance data from the AEA and report these students as above as if the LEA were providing the services itself. This is not necessary if the AEA has contracted with another LEA to provide the pooled educational services, and that LEA has agreed to report the students on its CAR.

Student Contact Days

- *Regular Session. Day of School* (Days of Student Contact). A day of school is a day during which the school or school district or AEA is in session and pupils are under the guidance and instruction of the instructional professional staff. These are student contact days. Do not count parent-teacher conference days or teacher in-service days if the pupils were not present and under the guidance and instruction of the instructional staff. If the days in session are not the same district-wide, use the high school days in session.
- *Summer Session*. Count student contact days for summer school from the first day of the first session that any classes were held to the last day of the last session that any classes were held in the District/AEA.

Enrolled Student Cumulative Count

Student enrollment is cumulative information so increases for every student who newly enrolls throughout the school year. LEAs/AEAs do not use certified enrollment or BEDS enrollment counts for student attendance because these counts were enrollments on a specific date. The CAR enrollments are normally larger than the BEDS counts because the CAR enrollment is increased by 1 for every additional student who enrolled in the district throughout the year and is not decreased for any student who withdrew from school during the year.

Column 1, "Nonpublic Shared-time Students" is the headcount (not FTE) of individuals enrolled at any time during the school year. This student count is a cumulative enrollment for the whole year, so increases for every student who newly enrolls throughout the school year. Do not reduce the headcount for students who withdrew from school during the school year. The LEA counts all the students it serves whether resident or nonresident or homeless. All nonpublic students are counted as full 1.0 students in column 1 even though they are counted as an FTE in columns 3 and 4.

A student taking classes that do not meet daily, such as physical education, or taking more than one class at the same grade level, or taking classes at two or more grade levels, or taking PSEO classes at the community college, is still to be counted as one (1.0) student in column 1.

Column 2, "Public Resident and Nonresident" is the headcount (not FTE) of all resident and nonresident students served by the LEA including whole grade sharing students. These student counts are a cumulative enrollment for the whole year, so increases for every student who newly enrolls throughout the school year. Do not use Certified Enrollments or BEDS enrollments. Do not reduce the headcount for students who withdrew from school during the school year. The LEA counts all the students it serves whether resident or nonresident or homeless. The LEA will also count any of its resident students who are not counted by another LEA (such as those attending AEA pooled arrangements or community college alternative high schools). All students are counted as full 1.0 students in column 2 even though some will be counted as an FTE in columns 3 and 4.

Aggregate Days
Columns 3 and 4, Aggregate Days Present and Aggregate Days Absent. Count the attendance of all students that are included in columns 1 and 2. Measure attendance or absence to the nearest half day for each student except where FTE counting is required (see "Special Cases"). Where FTE attendance has been included at any grade levels, round the total for that grade level to the nearest whole number.

Average Daily Attendance/Membership (ADA/ADM)
Columns 5 and 6. ADA and ADM are calculated numbers based on data reported in columns 3 and 4 for every row, including the total row.. The total row is not the sum of the individual ADAs and ADMs. Utilize the calculation procedures as follows. See "definitions" for the calculation.

Summer Session
- Count the summer session in the following fiscal year. For example, count the 2004 summer session on the FY2005 CAR.
- Use the same student accounting guidance as for regular session alternative education programs. ADA and ADM are not calculated on summer session.
- Count all summer school classes for which attendance is taken or credit is given.
- Do not count park and recreation or child care/camp activities.
- Do not count the driving time for drivers education students.

Form 9, Nonprofit School Organizations
Data Collected Pursuant to Iowa Code 279.62

The district will obtain the information from the nonprofit school organizations to enter onto this form. If the district has more than one such entity/organization, the district will include all of those entities and organizations on one form. The entities or organizations could be established before, on, or after July 1, 2005 (so is retroactively applied.)

Entities or organizations whose financial activity must be reported are those that meet all 3 of the following criteria:
1. Established by the board of the school district, whether in conjunction with other entities/organizations/governments or acting alone.
2. Established for the sole benefit of the school district and its students.
3. Exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code.

Report financial activity on a GAAP basis for the same period as the district's fiscal year.

These entities are separate legal entities with their own federal ID numbers and are not included in the district's books or CAR COA upload unless in an agency fund, regardless of how they are reported in the audit.

Rows 1 through 5 include all revenue and other financing sources of the nonprofit school entities/organizations.

Row 1, enter the investment income revenue for the nonprofit school organizations.

Row 2, enter the contributions and donations received by the nonprofit school organizations.

Row 3, enter the revenues from fund raisers conducted by the nonprofit school organizations.

Row 4, enter any other type of revenue or financing source to the nonprofit school organizations. This might include grants, annuities, bequests, or any other type of revenue not included on rows 1, 2, or 3.

Rows 6 through 17 include all expenditures and other financing uses of the nonprofit school entities/organizations.

Row 6, enter the total tuition payments or scholarships expended.

Row 7, enter the total amount of contributions the nonprofit school organizations gave to the school district or expended on behalf of the school district for school-sponsored student activities.

Row 8, enter the total amount of contributions the nonprofit school organizations gave to the school district or expended on behalf of the school district for school-sponsored student athletics.

Row 9, enter the total amount of contributions the nonprofit school organizations gave to the school district or expended on behalf of the school district for student clubs or organizations.

Row 10, enter the total amount of contributions the nonprofit school organizations gave to the school district or expended on behalf of the school district for student support services.

Row 11, enter the total amount of contributions the nonprofit school organizations gave to the school district or expended on behalf of the school district for staff support services.

Row 12, enter the total amount that the nonprofit school organizations reimbursed to the school district for administrative and operational support costs the district incurred on behalf of the nonprofit school organizations.

Row 13, enter the total amount of other administrative costs in the nonprofit school organizations not included in row 12.

Row 14, enter the total cost for operations & maintenance in the nonprofit school organizations not included in another row.

Row 15, enter the total cost of facility acquisition and construction in the nonprofit school organizations.

Row 16, enter the total amount of any other expenditures/expenses or other financing uses in the nonprofit school organizations not included on rows 6 through 15.

Rows 18 through 20 report fund balance and changes to fund balance for the nonprofit school organizations.

Row 18, enter the total beginning fund balances in the nonprofit school organizations on July 1, 2005. In future years the beginning balance will be entered from the prior year's reports ending balances.

Row 20, enter the total ending fund balances in the nonprofit school organizations on June 30, 2006.

Row 19 will be calculated within the data collection program.

Final Steps

- Compare the current year's submission with similar data for the previous year. Large differences may indicate an error.
- Have an independent person reviewed the CAR. This review includes comparing the entries to the original documents, determining that all funds handled by the district/AEA have been reported, and that all instructions and UFA regulations have been followed.
- The certification and contact information for the CAR COA upload and CAR-web-based data collection is included on the CAR web-based data collection. After entering the contact information, click the **Update** button to save the contact information. This is the final step in the CAR reporting process and must be completed no later than September 15, 2006. Again, see the information at the top of these instructions related to withholding of state aid for late filing.
- Once the data have been certified, data can no longer be changed. Data will, however, still be browsable.

State and Federal Response

- LEAs/AEAs are responsible for timely and accurate reporting and responding to questions raised by the DE or the auditors. Personnel at the Iowa Department of Education perform edit procedures on each LEA's/AEA's Certified Annual Report to check for internal and longitudinal consistency. Questionable entries may be referred to the LEA/AEA for verification or correction.
- Federal and State Law requires the CAR to be audited. CARs are audited during the annual audit of the LEA/AEA by an independent or state auditor. The auditor includes in the audit comments information regarding the accuracy and timeliness of the CAR filing.
- The final CAR should be retained permanently. The CAR submitted and supporting worksheets should be retained for at least five years after approved audit.